

Barnstable County Supplementary Regulations

February 4, 2002	Motor Vehicles	<p>The Retirement Board, by establishing this supplemental rule, does not insert the retirement system into the employer/employee relationship. The Retirement Board, by creating this supplemental rule, does not make the determination as to which employees are entitled to the fringe benefit governed by this rule except as provided for in this rule and by statute. The Retirement Board does not assume the responsibility to establish the value of the benefit. The Treasurer, in conjunction with the appropriate employer's representation in connection with IRS regulations, are to establish the value of the regular compensation to be attributed to motor vehicle use for acceptance of the fringe benefit as regular compensation.</p> <p>Rule:</p> <p>Non-Exempt Motor Vehicles</p> <p>A member who is provided a non-exempt motor vehicle for personal use by the employer as a necessary and usual requirement of the member's employment shall be credited annually as additional regular compensation an amount which shall be determined by adopting the taxable value of same as set by the member's employer, and as appearing on the member's W-2 Form. Said regular compensation shall be approved upon payment of appropriate retirement contributions by the member.</p> <p>A member who receives a standard and regularly paid allowance from the employer for use of the member's personal motor vehicle in the course of performing the member's duties, as appearing on the member's W-2 Form, shall be credited annually with additional regular compensation in the amount of said allowance upon payment of appropriate retirement contributions by the member.</p> <p>Exempt Motor Vehicles</p> <p>A member who supplies written documentation from the employer satisfactory to the Board establishing that the member has commuting use only of an exempt motor vehicle will receive the value of regular compensation at a rate of \$1.50 per day per one way commute for 249 days a year. Said regular compensation shall be approved upon payment of appropriate retirement contributions by the member.</p> <p>A member who supplies written documentation from the employer satisfactory to the Board that the member has unlimited personal use of an exempt vehicle will</p>
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		<p>receive the value of regular compensation at a rate equal to the annual lease value of the motor vehicle as set by the Internal Revenue Service. Satisfactory documentation as to the vehicle's fair market value must be provided to the Board. Said regular compensation shall be approved upon payment of appropriate retirement contributions by the member.</p> <p>Varying, sporadic or irregular reimbursement by the employer to a member for use of the member's motor vehicle shall not be considered regular compensation.</p> <p>Implementation:</p> <p>The effective date of this supplemental regulation will be the date the Retirement Board votes to adopt said rule, subject to PERAC statutory review and approval.</p> <p>For members receiving regular compensation for non-exempt motor vehicles and a member who receives regular compensation for an exempt motor vehicle used by the member for commuting use only, it will be the responsibility of the Treasurer to insure that the appropriate deductions are obtained from the employee's wages in order for the employee to have this benefit included as regular compensation. For members receiving regular compensation for an exempt motor vehicle where such member has unlimited personal use of an exempt vehicle, the member will be responsible for providing to the retirement system all of the documentation relied upon by the employer to establish the value of his vehicle use fringe benefit to the satisfaction of the Board. Upon the Board's approval and acceptance of the valuation method, the Board shall calculate the amount of money to be paid by the employee to the retirement system in order to exercise his or her right to have the exempt motor vehicle use constitute regular compensation.</p> <p>The Board shall assess the payment of such benefit on an annual basis; said amount assessed to be paid to the retirement system on a date designated by the Board.</p> <p>Once a member avails him or herself of this fringe benefit as regular compensation, the member cannot discontinue or alter the benefit unless and until his or her employment contract is altered.</p>
March 1, 2000	Creditible Service	As of July 1, 1977 eligibility for membership in the Barnstable County Retirement

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		<p>Association for individuals whose membership commenced on or after July 1, 1977 shall be based upon regular employment of not less than 25 hours per week per calendar year (1300 hours) or 25 hours per week per school year (900 hours) for individuals providing service to any member unit of the Barnstable County Retirement Association.</p> <p>Employees of member units of the Barnstable County Retirement Association holding part-time permanent positions working not less than 25 hours per week who work the full time required for the position as certified by the Treasurer, Department Head or other authorized entity to determine the hours for each position will be given full creditable service for the services performed in said position. If said part-time employees, however, become full-time employees, the creditable service earned during the member's part-time employment shall be prorated.</p>
July 27, 1999	Group Classification	Full-time employees who serve as full-time police, fire or emergency medical dispatchers whose job title is Emergency Telecommunications Dispatcher have replaced the job titles of Fire and Police Signal Operators, as listed in G.L. c. 32, § 3(2)(g) Group 2, provided that no member who attains age sixty-five (65) while classified in Group 1 may thereafter be classified in Group 2.
February 6, 1995	Membership	Seasonal employees excluded from membership unless membership has otherwise been established.
February 6, 1995	Membership	Effective January 1, 1995 call fire fighters and reserve police officers regularly employed for not less than 25 hours per week per calendar year (1300) hours shall be eligible for membership.
October 29, 1990	Form	Change of Beneficiary Form
October 16, 1990	Creditable Service	A full year of creditable service will be granted to school department employees who are employed for a full "school year".
December 13, 1988	Creditable Service	Call firefighter or reserve police officer may be granted full time creditable service not to exceed a maximum of five years prior to the commencement of the member's full time employment. Such service shall be credited only if such call fire fighter or reserve police officer is later appointed as a permanent member of the fire or police department in the same governmental unit. (Revises board's rule #3 approved

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		December 27, 1984 by adding two sentences).
December 27, 1984	Creditable Service	3. Call firefighter or reserve policeman to be given one month of creditable service for each year of service, as consistent in section 4(2)(b) of Chapter 32. <u>REPEAL</u> as of January 1, 1995 approved by letter dated February 6, 1995. (NOTE: Additional sentences added to Rule #3 by amendment approved December 13, 1988 not repealed)
December 27, 1984	Membership	4. Beginning April 1967 all call firemen excluded from membership unless otherwise voted by Board. <u>REPEAL</u> as of January 1, 1995 approved by letter dated February 6, 1995.
December 27, 1984	Disability Retirement	5. As of July 1, 1977 the Board shall require a one year waiting period between the filing of duplicate application by a member/department head for the same type (ordinary or accidental) of disability retirement.
December 27, 1984	Membership	6. As of July 1, 1977, eligibility for membership for individuals whose employment commences on or after July 1, 1977 shall be based upon regular employment of not less than 25 hours per week per calendar year (1300 hours) or 25 hours per week per school year (900 hours).
December 27, 1984	Creditable Service	7. Pro-ration of creditable service in the case of part-time employees who become full-time or full-time employees who become part-time. Full-time credit shall be considered to be 261 work days and 7 1/2 hours per day, or 1957 hours per annum.